

## CHAPTER 337.

## LIEN OF TAXES.

H. F. 529.

AN ACT to amend section one thousand four hundred (1400) of the supplement to the code, 1913, relative to the lien of taxes on personal property, and to describe the property which shall be covered by said lien, and to provide that the purchaser of said personal property shall be liable for the taxes thereon.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. Lien of taxes on personalty—vendee personally  
 1 liable. That section one thousand four hundred (1400) of the supple-  
 2 ment to the code, 1913, be and the same is hereby amended by in-  
 3 serting after the word "merchandise" and before the word "shall"  
 4 in the sixth line of said section a comma, and the following words:  
 5 "fixtures and furniture in hotels, rooming houses, billiard halls, mov-  
 6 ing picture shows and theatres", also by striking out the period fol-  
 7 lowing the word "vendee" before the word "in" in the eighth line of  
 8 said section, and inserting a comma in lieu thereof, followed by these  
 9 words: "and such owner, purchaser or vendee of any of such goods,  
 10 merchandise, furniture or fixtures shall be personally liable for all  
 11 taxes thereon."

Approved April 24, A. D. 1917.

## CHAPTER 338.

## ASSOCIATIONS FOR THE IMPROVEMENT OF HIGHWAYS.

H. F. 545.

AN ACT authorizing persons, associations or societies to organize or promote the improvement of the county road system and township road system by graveling and drainage and to receive and control the funds raised for said improvements, and providing for co-operation with said persons, associations or societies by the township trustees, board of supervisors and county engineer, and authorizing the expenditure of certain sums by said officers to aid the persons, associations or societies in the said improvements.

*Be it enacted by the General Assembly of the State of Iowa:*

SECTION 1. Road associations authorized. That any number of  
 1 persons of any locality may associate themselves together by signing  
 2 a written subscription list joining a commercial club, or organizing  
 3 an agricultural society, or other association, for the purpose of pro-  
 4 moting graveling and improving the public highways of any portion  
 5 of any township or county in the state of Iowa. All such associations  
 6 are hereby authorized to enter into contracts and to do all other  
 7 things necessary in carrying out the work undertaken by them.  
 8

1     **SEC. 2. Township roads—improvement.** Whenever a petition  
2 signed by one or more persons residing in any community and desig-  
3 nating the particular road or portion of any public highway to be  
4 improved in any township or county by voluntary donations and ac-  
5 companied by a subscription list with satisfactory bond for the faith-  
6 ful performance, whereby the necessary money, material, or labor is  
7 donated to gravel or otherwise surface and thereby improve one mile  
8 or more of any township road is presented to the trustees of any  
9 township in any county of the state of Iowa, where such part of said  
10 public highway is located, the said township trustees shall within a  
11 reasonable time cause that portion of said township road to be  
12 drained, graded, and surveyed at township expense and shall furnish  
13 to said person, association, or other organization the necessary  
14 grades, elevations, etc., required for the construction of the im-  
15 provement not to exceed one hundred fifty (\$150.00) dollars per  
16 mile. The work of graveling or otherwise surfacing the portion of  
17 the public highway designated in said petition shall be done under  
18 the supervision of the county engineer. The said trustees shall em-  
19 ploy the county highway engineer or any other competent engineer  
20 to make a plat of that part of the public highway improved and file  
21 one copy of said plat, petition, and subscription list, and report of  
22 all work done, with the township clerk, and another copy thereof with  
23 the county auditor in order that a permanent record may be preserved.  
24 It shall be the duty of said township clerk and of the county auditor  
25 to preserve a permanent record of all such proceedings.

1     **SEC. 3. County roads—improvement.** Where the road to be im-  
2 proved is a county highway or part thereof, the said petition desig-  
3 nating the particular portion of said county road to be graveled or  
4 otherwise improved by voluntary donations, shall be filed with the  
5 county auditor and presented to the board of supervisors, who shall at  
6 once appoint an engineer to take charge of the work, furnish the neces-  
7 sary elevations, grades, etc., and make a plat of the proposed im-  
8 provement and a copy of the petition and subscription list and file  
9 one copy of said plat, petition, and list with the county auditor of the  
10 county in which said portion of the road is located. When the work  
11 is completed, a report of the work actually done shall be prepared by  
12 the county engineer and filed with the county auditor. It shall there-  
13 upon become the duty of the county auditor to preserve a permanent  
14 record thereof. In case the portion of the road which said associa-  
15 tion proposes to improve is not already provided with permanent  
16 drainage, or the necessary grading, both such drainage and grading  
17 shall be done within a reasonable time not to exceed one hundred fifty  
18 (\$150.00) dollars per mile by said county at its expense.

1     **SEC. 4. Donations not to work reduction in receipt of public**  
2 **funds.** That where any person or persons, society, commercial club,  
3 or other association in any locality within the state of Iowa, has  
4 donated labor, material, or money and thereby caused any portion  
5 of any public road to be graveled or otherwise improved, the im-  
6 provement thus made by voluntary donations shall not be used as a  
7 reason or excuse to prevent any such portion of any township or  
8 county from receiving its proportionate share of both the township  
and the county funds raised by taxation for road purposes, but in

9 all such instances, every such locality shall receive the benefit of its  
 10 full share of said road tax and the township trustees, board of super-  
 11 visors, or other authorities must use the same for repairing, im-  
 12 proving, rebuilding, or maintaining the public road or highways, or  
 13 portions thereof, theretofore improved by such donations.

Approved April 24, A. D. 1917.

## CHAPTER 339.

### MARGINAL RELEASES OF SCHOOL FUND MORTGAGES.

H. F. 547.

AN ACT to legalize marginal releases of school fund mortgages by county auditors made prior to July 4, 1894.

WHEREAS, doubts have arisen as to the validity of marginal releases of school fund mortgages, entered by county auditors prior to the taking effect on July 4th, 1894, of chapter fifty-three (53) of the acts of the twenty-fifth general assembly expressly authorizing such releases, NOW, THEREFORE,

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. **Marginal releases legalized.** That the release or  
 2 satisfaction of any school fund mortgage entered on the margin of  
 3 the record of such mortgage by the auditor of the county prior to  
 4 July 4th, 1894, be and the same is hereby legalized and given the same  
 5 force and effect as though such auditor had had at the time of enter-  
 6 ing such release or satisfaction the same power thereafter conferred  
 7 upon him by chapter fifty-three (53) of the acts of the twenty-fifth  
 8 general assembly.

Approved April 24, A. D. 1917.

## CHAPTER 340.

### BOARD OF EDUCATIONAL EXAMINERS.

H. F. 513.

AN ACT to amend the law as it appears in section twenty-six hundred twenty-eight (2628) of the code, relating to the membership of the board of educational examiners.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. **Educational examiners—membership.** That section  
 2 twenty-six hundred twenty-eight (2628) of the code be and the same